

**NEBRASKA SCHEDULE IV — County/City Lottery Activity Report**

- Read instructions on reverse side
- Attach to Form 51

**FORM  
51**

Name as Shown on Form 51

Nebraska Identification Number

Tax Period

**PART A — GROSS PROCEEDS OF LOTTERY**

**40** Total gross proceeds of lottery conducted during this quarterly tax period  
Enter this amount on line 4 of Form 51 ..... **40** \$

**PART B — DISTRIBUTION OF GROSS PROCEEDS FROM LOTTERY****Prizes Awarded and Paid**

**41** Total prizes declared as winners during this quarterly period ..... **41** \$

**42** Total prizes determined as unclaimed from this quarterly period ..... **42**

**43** Total prizes actually paid out for this quarterly period (line 41 minus line 42) ..... **43** \$

**44** Percentage of prizes to gross proceeds (line 41 divided by line 40) ..... **44** %

**Allowable Expenses Incurred**

**45** Allowable lottery operator commissions paid/accrued for this quarter ..... **45** \$

**46** Other allowable expense allotments for this quarter (specify below) ..... **46**

**47** Total allowable expenses incurred for this quarter (line 45 plus line 46) ..... **47** \$

**48** Percentage of allowable expenses to gross proceeds (line 47 divided by line 40) . **48** %

**Other Related Expenses Incurred**

**49** State lottery taxes paid/accrued for this quarter ..... **49** \$

**50** Other taxes paid/accrued for this quarter (specify below) ..... **50**

**51** Total other related expenses incurred for this quarter (line 49 plus line 50) ..... **51** \$

**Prize Reserves**

**52** Total funds deposited increasing prize reserves within this quarter ..... **52** \$

**53** Total funds withdrawn decreasing prize reserves within this quarter ..... **53**

**54** Net changes to prize reserves balances within this quarter (line 52 minus line 53) ..... **54** \$

**Total Distributions and Net Remaining Funds**

**55** Total initial distribution of gross proceeds from lottery activity pertaining to this quarterly period  
(add lines 43, 47, 51, and 54) ..... **55** \$

**56** Net remaining funds available to the county/city from lottery activity held in this quarterly period  
(line 40 minus line 55) ..... **56**

Itemization of other expenses included in line 46:	Itemization of other taxes included in line 50:

**PART C — CASH DISBURSEMENTS FROM ALL CUMULATIVE LOTTERY ACTIVITY FUNDS AVAILABLE**

**57** Payments for license fees during this quarter ..... **57** \$

**58** Payments for legal services during this quarter ..... **58**

**59** Payments for audit services during this quarter ..... **59**

**PART D — COMMUNITY BETTERMENT EXPENDITURES**

**60** Amounts paid out for community betterment purposes during this quarter (describe/list below  
or attach schedule) ..... **60** \$

Detail for community betterment expenditures shown on line 60:

## INSTRUCTIONS

**WHO MUST FILE.** Every county, city, or village licensed to conduct a lottery activity is required to file the Nebraska Schedule IV-County /City Lottery Activity Report. A report is required for every quarter or portion thereof a county, city, or village is licensed.

**WHEN AND WHERE TO FILE.** The white copy of this report must accompany the Nebraska Tax Return for Bingo, Lottery, Raffle, and Distributor of Pickle Cards, Form 51, and be filed with the Nebraska Department of Revenue on or before the 30th of the month following the end of the tax period.

### PART A-GROSS PROCEEDS OF LOTTERY

**LINE 40.** Enter the total gross proceeds for this quarter without any reduction for prizes, discounts, taxes, or expenses.

Line 40 must agree to line 4 of the Nebraska Tax Return for Bingo, Lottery, Raffle, and Distributor of Pickle Cards, Form 51, and include all free play amounts.

### PART B-DISTRIBUTION OF GROSS PROCEEDS FROM LOTTERY

**LINE 41.** Total prizes declared include all prizes paid plus prizes which were declared as winners but remain unclaimed.

**LINE 42.** Prizes unclaimed are prizes declared as winners during this quarter which are not claimed as of the date this return is filed.

**LINE 45.** Allowable lottery operator commissions equals the amount the county, city, or village paid or owed the lottery operator for this reporting quarter.

**LINE 46.** Other allowable expenses include the expenses that the county, city, or village has paid or owed for operating the lottery. This includes all costs associated with the purchasing, printing, or manufacturing of any item to be used or distributed in the lottery, all office or clerical expenses connected with

the lottery, all promotional expenses for the lottery, and all salaries of persons employed to operate the lottery. Do not include license fees, audit, or legal expenses included in lines 57 through 59.

**LINE 49.** State tax includes the state tax paid or owed for this reporting quarter. The amount will equal two percent of the gross proceeds reported on line 40.

**LINE 50.** Other taxes include other taxes paid or owed by the county, city, or village related to the operation of the lottery activity such as federal excise taxes.

**LINE 52.** Prize reserves equal the total amount of all deposits increasing the prize reserve account(s) for this quarter.

**LINE 53.** Prize reserves equal the total amount of withdrawals that decreased the prize reserve account(s) for this quarter.

### PART C-CASH DISBURSEMENTS FROM ALL CUMULATIVE LOTTERY ACTIVITY FUNDS

**LINE 57.** License fees include all license fees paid by the county, city, or village related to the conduct of the lottery.

**LINES 58 AND 59.** Audit and legal fees include all expenses relating to the governmental organization of the lottery; government maintenance, monitoring, examination of lottery records, enforcement, regulatory, administrative, investigative, and litigation functions undertaken by government, but shall not include the expenses of the actual conduct of the game.

### PART D-COMMUNITY BETTERMENT EXPENDITURES

**LINE 60.** Enter all amounts paid during this quarter by the county, city, or village for community betterment purposes, including all amounts paid out of the community keno account. List the amount of the payment and a description of the item or activity funded.